

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)	Case No. 1:18-cv-00102-LCB-JEP
)	
Plaintiff,)	
)	
v.)	
)	
MARK A. LOVELY,)	
)	
Defendant.)	
_____)	

UNITED STATES' ANSWER TO COUNTERCLAIM

The United States submits this answer to the defendant Mark A. Lovely's "Common Law Compulsory Counterclaim." (Dkt. No. 4, pp. 7-11).

The United States liberally construes Mr. Lovely's counter claim as a claim for a tax refund for any amounts paid in connection with his 1999 through 2018 tax years. The United States denies Mr. Lovely is entitled to a refund for the 1999 through 2018 tax years.

Mr. Lovely also seeks an injunction against the IRS for bringing this action. The United States asserts that the Court lacks subject matter jurisdiction to grant the relief requested. The United States denies all other allegations of Mr. Lovely's counter claim.

Date: November 19, 2018

MATHEW G.T. MARTIN
United States Attorney

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Erin F. Darden
ERIN F. DARDEN
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 227
Washington, D.C. 20044
202-307-6501 (v) 202-514-6866 (f)
Erin.Darden@usdoj.gov

CERTIFICATE OF SERVICE

I hereby certify that on November 19, 2018, I electronically filed the foregoing ANSWER with the Clerk of Court using the CM/ECF system, which will send notification of such filing to those registered to receive it. I also served a copy via first-class mail to:

Mark A. Lovely
1235 Amy Lee Trail
Kernersville, NC 27284

/s/ Erin F. Darden
ERIN F. DARDEN
Trial Attorney
United States Department of Justice, Tax Division